

**MINISTRY OF EDUCATION AND SCIENCE OF UKRAINE**  
**O. M. BEKETOV NATIONAL UNIVERSITY OF URBAN**  
**ECONOMY in KHARKIV**

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**GUIDELINES**  
for the laboratory work  
"Working with Directories in the Program "1C Accounting "  
for the discipline

**"1C-ACCOUNTING"**

(in english)

*(for 4<sup>th</sup> year full-time students and 5<sup>th</sup> year distance learning  
students-field of study 6.030509 – "Accounting and Auditing")*

**Kharkiv – KNUME – 2014**

**Karpenko M. U.** Guidelines for the laboratory work "Working with Directories in the Program "1C Accounting " for the discipline "1C-Accounting (in english)" (for 4<sup>th</sup> year full-time students and 5<sup>th</sup> year distance learning students-field of study 6.030509 – "Accounting and Auditing") / M. U. Karpenko, V. B. Ufimtseva, T. S. Senchuk; O. M. Beketov NUUE. – K. : KNUME, 2014. – 31 p.

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Methodological guidelines drawn up in accordance with the requirements of credit-modular system of school organization and structure are consistent with the indicative content of the discipline recommended by the European Credit Transfer System (ECTS).

Методичні вказівки складені відповідно до вимог кредитно-модульної системи організації навчального процесу та узгоджені з орієнтовною структурою змісту навчальної дисципліни, рекомендованою Європейською кредитно-трансферною Системою (ECTS).

Reviewer: prof., Ph.D. M. I. Samojlenko

Recommended Department PM and IT, protocol №2 of 30.09.2013 year.

## **The purpose of**

The main goal of our work - to get acquainted with the principles of automation of accounting using the program "1C: Accounting". To do this you must learn how to install the program, set up the constants and parameters accounting, working with directories, documents, postings, operations, generate and analyze the standard and statutory reporting program "1C: Accounting".

## **The content and sequence of work**

The initial data for this paper is an initial balance sheet. This balance is you make yourself or get the data ready for the teacher. Further work will be like that.

- 1) According to the initial balance (condition task) write entries for the record remains in the database "1C-Accounting".
- 2) Verify the entries received from the intelligence of accounts of the "1C".  
The purpose of this stage - to find out the list of directories that will be involved in the formation of entries on the balance.

Important! The first two points are of a preparatory nature. They can be done without the program "1C", writing simply posting on a sheet of paper. The purpose of this action - to understand the problem, understand the structure of entries and references to fill them. - An important step. Without it, it is almost impossible to consciously work with the program "1C: Accounting". Only when the worksheet will list entries will be clear plan for further action, you can include a "1C" and begin to address the problem.

- 3) Call the program "1C", fill in a constant consideration.
- 4) Fill in the reference true values based on the conditions of the problem.
- 5) Keep the operation (wire) to store account balances in accounting. To enter the balances of inventories, and the Settlement of arrears of wages, use of documents, "Entering the remnants".
- 6) Create the turnover balance sheet and check the balance built.
- 7) Close the debt of Settlement with the contractors and the budget (if any).
- 8) Create a few strings of documents for the purchase and sale of commodities. Such chains should reflect:
  - The purchase of commodities on an advance payment;
  - The purchase of commodities without payment;

- Sale of products, goods, services, prepaid;
  - Sales of products, goods and services without payment.
- 9) Make the payroll.
  - 10) Calculate and list the payments to the budget.
  - 11) Give the salary. Analyze the different types of work to the ticket office at this stage.
  - 12) Close the reporting period.
  - 13) Create the turnover balance sheet, analyze it.
  - 14) Create the turnover balance sheet accounts for the main account, which are involved in the problem.
  - 15) Examine the state of the accounts of standard reports, the program "1C: Accounting". Use the reports "Account Balance", "Card Account". "Card Account for contractor companies".
  - 16) Use the "Report on transactions of" make sample entries from the database program "1C: Accounting".
  - 17) Import the entries in Excel. This result is to convert the format of the database.
  - 18) Create a number of standard reports from the program "1C: Accounting".
  - 19) Import the reports in Excel. Analyze the major problems in carrying out this work.
  - 20) The results of the report write.

### **Composition and preparation of initial data**

1. Select a company (real or hypothetical). To do this, the company you need to know: the name (short and full), a list of staff (3-5 people, among whom must be present director and chief accountant), the code TIN EDRPOU, bank details. These take the form of a table (hereinafter - "Table 1").
2. Prepare an initial balance sheet. Verify the accuracy of the balance sheet. These take the form of a table (hereinafter referred to as "Table 2").

At the balance sheet follow these recommendations.

- The range of commodities must have at least 5 items.
- TMCs should form at least two product groups (eg. "Dry", "Cosmetics", "Clothing", etc.).
- The original balance should be the remnants of Settlement (as with customers and suppliers).

- The original balance should be reported balances of cash or non-cash accounts.
  - The original balance should be the remnants of fixed assets.
3. Make a list of entries for the record remains on the balance of the original data. Postings made into a table (hereinafter referred to as "Table 3").
  4. Open the program "1C-Accounting".
  5. The menu item "Operation → Chart of Accounts" open chart of accounts of the "1C".
  6. In this regard, check out all the accounts that appear in the table of your entries for the initial balance.
  7. For each account, write down those directories analytical accounting (the so-called "contractor companies"), which are involved in terms of the "1C"
  8. In a separate table (hereinafter referred to as "Table 4") make a list of directories. At this point you are ready to start working with the program "1C-Accounting".

### **Work program "1C-Accountancy"**

Actually working with "1C" will consist of the following steps.

1. Call the program. Using data about the enterprise from Table 1, form a constant consideration. Methodological material on this phase of work is represented in the "Home accounting". The sequence of filling of the constants (screen forms and comments) carry over to Word, and make out in the form of the first section of the report.
2. The menu item "Directories" fill those references that appear in Table 4. The sequence of filling of directories (on-screen forms and comments) carry over to Word, and make out in the form of the second section of the report.
3. Determine the date of entry of the original remains.
4. The menu item "Tools → Options" fix the date of this parameter in the "Working Date".
5. Through the menu with operations and postings Write the wiring from Table 3 in the program "1C". The sequence of filling of the posting (on-screen forms and comments) carry over to Word, and make out in the form of a third section is the father.

Important! The data on the balance of commodities and mutual at this point is not entered. These actions we perform using documents.

6. Call the menu "Documents". In the section "Entering the remnants of" found documents "Remains of commodities" and "Remains of settlements".
7. With these documents, enter into the program "1C-Accounting" balances on goods, accounts receivable and accounts payable. The sequence of filling of the posting (on-screen forms and comments) carry over to Word, and make out in the form of a fourth section is the father.
8. The menu item "Reports" form the turnover balance sheet (SALT). Check the correctness of this statement of the initial balance (detailed balance on the account, "00"). SALT portable data to Word, in the fourth section of the report.
9. Turning off the fixation of the working date (menu "Tools → Options").
10. With the help of documents "Invoice", "Sales Invoice", "payment order", "bank statement" close the debt of Settlement. The sequence of required documents (on-screen forms and comments) carry over to Word, and make out in the form of a fifth section of the report.
11. Forming an update SALT. Make sure that all debts are closed. Table with data of SALT include the fifth section of the report. Supplement its comments.
12. We form a sequence of several chains of documents for the purchase of inventories and sales of inventories. Among these chains must be present: purchase pre-paid, the purchase discounts, the implementation of an advance payment, the implementation without prepayment. Every time you browse the preparation of documents made their posting.
13. The sequence of required documents (on-screen forms and comments), a table with wires transfer the documents to Word and fill in as the sixth section of the report.
14. With the help of documents, "Payroll", "Payment of wages" will pay staff salaries and give your enterprise. The sequence of filling of directories for the payroll, the procedure for completing the documents and made them take the form of posting the seventh section of the report.
15. Create a turnover balance sheet debt of the company and analyze the budget.
16. The document "bank statement" list all the contributions to the budget. Arrange them documented with payment instructions.
17. The document "paydays" issue the salaries.
18. Close the tax period and analyze the results using the standard reports of the "1C".

Important! When calculating the (issue) analyze the impact of wage constant, "The postings on hand to do only cash orders" work papers "Payroll", "Payment of wages". To do this, hold the documents do twice enabled and disabled by a constant constant. Look at the posting of documents, "Payroll", "Payment of wages". Write a conclusion.

### An example of performance

Described stages of implementation, we show in this sample.

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*Someone Benefactor B. B. founded the company in the wholesale-retail sales of outerwear and introduced in the authorized fund amount of 40,000 USD., consisting of the value of the car (25,000 USD, listed on the Director Ivan Ivanov) and the sum on p / s 15 000 USD. At the time of introduction of residues were supplier relationships LLC "Daval", of which there are unpaid delivery of 10 sweaters at a price of 100 UAH. (Excluding VAT). There is also a prepaid customer LLC "Took" by 5 sweaters at a price of 180 UAH. (VAT).*

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This – the source data for the initial balance. In the table we write the posting, which will spread the data of the balance of the accounts of accounting. The postings will be like that.

Table 1 – Input balances.

AccD	AccC	Amount	Comment
00	40	40000	balance of the authorized capital
311	00	15900	Balance on current account
6415	00	50	Balance at credit of VAT
105	00	25000	Non-current assets (Car)
00	631	1200	Due to the supplier
00	6811	900	Advances from customers (advance payment, advance payment of VAT to USD 150.)
281	00	1000	Balance of commodities in stock

Open the Chart of Accounts program "1C". Complement the table names of directories, which are involved in the analysis of our entries (listed as "SbkD" and "SbkK" in Table 2). In addition, the column "Number" accents quantitative data for

accounting. All postings are forming on the date of entry remains 31/08/10. The data are summarized in the table.

Table 2 – Input residues and mutual.

Date	D	AccD	C	AccC	Coun t	Amount	Comment	Dokum.
31/08/10	00		40	Benefactor (Handbook "Konrtagency")		40000	UstFond	Oper. A
31/08/10	311	NashRS (reference "Account of our company")	00			15900		
	6415	VAT20% (Reference "Taxes and fees")	00			50		
	105	MOL Ivanov (Reference "Storage facilities")	00			25000	car (directory "Fixed assets")	
30.03.03	00		631	Daval (handbook "Konragenty" dokuent "Remains of settlements)		1200		OB- 0000001
30.03.03	00		6811	(Reference "Konragenty" dokuent "Remains of settlements)		900		OB- 0000002
	643	(Reference "Konragenty" dokuent "Remains of settlements)	00			150		
30.03.03	281	Party Default (Reference "Nomenclatur e", "Storage facilities" 00 October 1000 the East. TMC	00		10	1000	East. TMC	BBO- 000001



Now we see that the basic references for completing entries – is: "Nomenclature", "Storage facilities", "The accounts of our company," "Employees", "Contractors", "Fixed assets", "Taxes and royalties".

Most of these directories will contain a few elements. Therefore they can fill in as the formation of lines and documents. The exception is the reference book "Nomenclature". It is necessary to provide three groups of commodities. We'll make them so, "Clothing", "Beauty", "Dry". The group of "clothing" write data on TMC "sweater". The remaining teams will still be empty. Handbook "Taxes and fees" is normative. His touch, we will not.

At this preparatory work is completed. You can get to work with the program. The first stage of this work is to configure the parameters of accounting.

1. The document "paydays" issue the salaries.

2. Close the tax period and analyze the results using the standard reports of the "1C".

Important! When calculating the (issue) analyze the impact of wage constant, "The postings on hand to do only cash orders" work papers "Payroll", "Payment of wages". To do this, hold the documents do twice enabled and disabled by a constant constant. Look at the posting of documents, "Payroll", "Payment of wages". Write a conclusion.

Filling the constants accounting

Calling the program "1C-Accounting". A window will appear with the Master of filling constants.

If it does not appear, go to the menu "Help → helper filling constants".

Working with the Master is organized in steps. The transition from one step to another is performed by clicking the "Next". While working with the Master, we need to enter the data. The appearance of this window may be different in different configurations of the program.

Most of the options in the Settings window, you can leave the default. At this stage, the only required action - is to register the company. Other details can be refined at any time. We recommend to enter such data.

Company name (full and abbreviated). In the example - is LLC "Stream".

Way of accounting for transactions with counterparties, we have chosen the option "in the context of bills / invoices").

The names of directors, chief accountant and cashier. The information we choose from the directory "Employees". Reference is now empty. Therefore, we must first enter data in the directory, and then select the desired item from it. To add an employee, open the directory, click in the box, right-click, select "New" and fill out a

card. When the card is ready, click "OK". The handbook will be a new employee. Double-click it to substitute the value into the appropriate field of constants of accounting.

The "Business Type" set to "Basic".

The "accounting method partitionnogo" chosen "by lot" or «FIFO».

Classes cost reserve account by default, ie "8 and 9 classes of accounts".

Important! On the tab "Advanced" in the card of your company must fill in the parameter "Code separator accounting" (sometimes called "prefix separator accounting"). These need to write any character or number.

All the constants account set up.

Preparation of manuals

Work with directories do via the menu "References". Almost all of the configuration steps can be performed through the right mouse button (RMB). Other methods of work, we are now useless. After clicking the RMB from scratch directory context menu appears. In this menu, we need the option "New", "Create Group", "Edit", "Delete". Item "New" creates a new directory and opens a window with the appropriate card (employee, TMC, a description of the warehouse, etc.). This card must enter the data and click "OK". Click "Create Group" creates a new group in the directory. Inside the group, you can add specific items. Groups need to be organized in a directory structure. Just as the organized structure of the data in a folder on your hard disk.

Item "Change" opens the item (card) manual editing. To adjust the item, click the RMB needs to be done on this item.

Click "Delete" erases the element reference. The same action can be performed by pressing «Del».

Important! When you delete data "1C" does not erase the data physically. It just marks the data to be deleted. To permanently delete the marked objects, you must close all windows and turn to the menu "Actions" (Operation "Delete marked objects"). The program will analyze references to deleted objects, check the integrity of the database and only then will remove the data.

### **Sequence of formation of directory for our example**

1. Open Directory "Employees". Acquainted with the structure of the directory.
2. A right mouse button to add a directory of new items. Write the key employees (director, treasurer, chief accountant of not more than 5 persons) and their details.

3. Open the directory "Storage facilities". We bring in this guide, at least one warehouse (wholesale).

4. Open the directory "Account of our company". Create a directory to account for non-cash payments (in this example it is called "NashRS"). The form of this account, enter information about the bank (selected from the directory of banks), account number, MFO. We account for non-cash payments must include the option to "Bank transfer". In this setting, "Accounting Account" program assigns the value "311". Check it. The currency for the item "NashRS" should be the hryevnia.

5. Add a reference to the "Account of our company" item for cash payments. In this example it is named "Cash". For him, DISCONNECT the option to "Non-cash payment". In this setting due to the accounting should be "301". The settlement currency for this element - also torque. In the description of the account "Cash" bear the number of supplies / receipt of orders, cash book sheet. These values can be chosen arbitrarily.

6. Open Directory "Nomenclature".

7. Right-click a blank area of the directory, select the item "New Group".

8. Enter the name of "goods".

9. Open the group of "goods". To do this, click the left button on the icon with the "+" sign to the right of the group name.

10. Within the group "Goods" are creating three groups: "Clothing", "Cosmetics" and "Dry".

11. discovered a group of "clothing".

12. In free space, right-click with your mouse. From the context menu, select the item "New" (create a new element, ie, the card product).

13. The form fill options: product name, purchase price, cost of sales (wholesale and retail). In the example we need to create at least one element - TMC "sweater". The data to fill the card TMC "Sweater" given table.

Table 3 – Details of the TMC "Sweater"

<b>TMC name</b>	<b>Unit.</b>	<b>Selling price without VAT</b>	<b>Retail price without VAT</b>	<b>Purchase price</b>
Sweater husband	pieces.	150.00 USD	200.00 USD	100.00 USD

In the formation of the purchase price, the value "100" (euro) enter into a special box on the form. In this case, "1C" will add to the price and the VAT amount will show the total value of "120" (USD). By hypothesis, the problem selling price include VAT inclusive. To enter this value, do so.

- Find a window to enter the selling price (to the left in the window with the parameters of the goods).

- The right of the window is a button "VAT". We click on it. This opens a window to fill the price.

- Enter the value "180". The program "1C" otminusuet that price VAT and bottom of the window will show the price excluding VAT (150 USD).

14. The directory "Nomenclature" introduce a few more items. For example, such data.

Table 4 – Details of the TMC

<b>TMC name</b>	<b>Unit.</b>	<b>Selling price without VAT</b>	<b>Retail price without VAT</b>	<b>Purchase price</b>
Group: Products				
Group: Other				
Bag wives.	pieces.	150.00 USD	185.00 USD	125.00 USD
Category: Cosmetics				
Cosmetic set	pieces.	25.00 USD	30.00 USD	20.00 USD
Group: Clothes				
Blouse wives	pieces.	50.00 USD	70.00 USD	25.00 USD
Sweater husband	pieces.	150.00 USD	200.00 USD	100.00 USD

### **Enter transactions and transactions**

The program "1C-Accounting" fill in the ledger using:

- Manual entries;
- Operations;
- The documents.

Hand wiring is practically no different from "classical" definition in praktichke accounting. The only feature – when filling in the accounts of debit and credit the program will prompt you to choose the values of the directories (contractor companies) that are connected to the respective accounts of accounting.

Operation - an object which comprises a group of entries. Such a union like the data folder on your hard disk. His goal – to put together a few postings on their intended use. Then, in the Journal of Operations you will only see one entry with the name of the operation. Clicking on it will reveal the operation wire. This grouping

allows you to hide the minor details, which greatly simplifies the work with the magazines of the "1C".

The document - an object that consists of a screen form (here you enter the data), the printing form (in its print on the printer) and software modules. Some of these components of the document may not be available. The task of the module document - check the data and, if necessary, to place entries in the ledger. In this document itself (the data), the program writes in some magazine (bank records, receipt, account, etc.). A posting records in a common database. The program remembers the relationship between documents and postings, which he built. These entries can not be changed manually. You can open the document to correct its data and save it. A posting of "1C" update automatically. Working with documents - the main method of accounting in the "1C".

In our example, for recording data on the balance we will do so:

- Balances of fixed assets, debts of the VAT, information about the amount of authorized capital and the current account, we introduce with a single operation;

- The balance of goods and settlement paperwork.

Do so.

- Call the menu "Actions".

- Choose "Operations". Open the transaction log.

- It RMB click, from the context menu, select "New". Opens a transaction. In the upper part of the window has a title transaction. It fill the field "Date", we can write a comment. At the bottom of the table is for the posting. Initially it is empty.

- Right-click on the posting (or press key «Ins»). Posting will be available. It is available for the field of account debit.

- Enter the account or select it from the Chart of Accounts. To open the Chart of Accounts, click the «F4».

- When a debit account specified, press «Enter». The program will ask to enter the next element of wiring. Depending on the account, it can be a directory record or credit score.

If you are prompted to select a value from the directory, do it. If the value is not in the directory, enter it (in RMB) and select the posting.

- Press the «Enter». The program will prompt you for the next part of the wiring. And so to continue until the entire record of posting will not be filled.

- Then press «Ins» and form the next posting.

- When finished, click "OK".

Postings in such transactions must be made:

Table 5 – Input residues in 1C.

Date	AccD	SbkD	AccC	SbkK	Number	Amount	Comm
30/09/10	00		40	Benefactor		40000	UstFond
30/09/10	311	NashRS	00			15900	
30/09/10	6415	NDS20%	00			50	
30/09/10	105	MOL xxx Car	00			25000	Car

### Enter documents the balance of inventories and settlements

By hypothesis, the problem we got delivery of 10 sweaters, pullovers price of one \$ 100 USD, The total supply of 1200 USD. (200 UAH. - VAT) amounting to UAH 1000. To enter this debt call the menu "Documents - Enter rests - Remains of Settlement" and fill out the form as shown in the pic. 1.

Остатки взаиморасчетов № 08-0000001 от 30.03.03

Контрагент, валюта: Даваль

Дополнительно: Счет контрагента: 631, Счет НДС: 6441

Вид торговли: Предоплата, Вид НДС: Без НДС

Примечание: Неоплаченная поставка

Остатки: В валюте: 0.00, В грн: 1,200.00, Сальдо по НДС (643 / 644.1): 0.00

Плюс (+) - мы должны, минус (-) - нам должны

Pic. 1 — The balance of inventories number 1

The parameters of the document:

*Paper-0000001 OM Contractor DAVAL*

*Counterparty Account 631, Account 6441 VAT*

*The sum of 1200, VAT 0*

*Type of Tax - VAT, type of trade - an advance payment*

The second debt is associated with contracting with a deposit. Our firm in pay for five sweaters and costs 180 UAH. apiece. The total amount of payment was  $180 * 5 = 900$  USD.

To enter this debt call the menu "Documents - Enter rests - Remains of Settlement" and fill out the form as shown in the pic. 2.

**Остатки взаиморасчетов №** OV-0000002 **от** 30.03.03

Контрагент, валюта: Браль

Дополнительно: Счет контрагента: 6811 Счет НДС: 643

Вид торговли: Предоплата Вид НДС: 20 %

Заказ: Без заказа

Примечание: Предоплата от покупателя

Остатки: В валюте: 0.00 В грн: 900.00 Сальдо по НДС (643 / 644.1): 150.00

Плюс (+) - мы должны, минус (-) - нам должны

Pic. 2 — The balance of inventories number 2

The parameters of the document:

*The document OV-0000002. He took the counterparty  
Counterparty Account 6811, Account 643 Tax  
The sum of 900, VAT 150*

It remains to form the remains of the warehouse. By the condition of the problem it is kept 10 sweaters at 100 USD excluding VAT.

Call the menu "Documents - Enter rests - Remains of the TMC", and fill out the form as shown in the pic. 3.

**Ввод остатков ТМЦ №** ВвО-0000001 **от** 30.03.03

Место хранения: НашСклад

Примечание:

N	ТМЦ	К-во	Ц грн -	Сумма -	Сумма +
	Партия	Ед.	К		
1	Свитер	10.000		100.00	1,000.00
	Партия по умолчанию	шт.	1.000		1,200.000

Pic. 3 — Remains of the TMC

The parameters of the document:

*Document TSB-000 001 East. TMC on 30/03/03  
The storage location NashSklad,  
TMC - sweater party default  
10 pieces. x 100 UAH. = 1000, the VAT in 1200*

The menu item "Reports" form the turnover balance sheet. For our example, it appears, as shown in the pic. 4.

Check the detailed balance on the account "00". With the right balance, it must be zero.

The menu item "Reports" form a document entitled "Analysis of contractor companies" as the analysts point out contractors (pic. 5).

### Оборотно-сальдова відомість за \_ Квартал 200\_ р.

Рахунок		Сальдо на початок періоду		Обороти за період		Сальдо на кінець періоду	
Код	Назва	Дебет	Кредит	Дебет	Кредит	Дебет	Кредит
00	Допоміжний рахунок			42 100,00	42 100,00		
10	Основні засоби			25 000,00		25 000,00	
105	Транспортні засоби			25 000,00		25 000,00	
28	Товари			1 000,00		1 000,00	
281	Товари на складі			1 000,00		1 000,00	
31	Рахунки в банках			15 900,00		15 900,00	
311	Поточні рахунки в національній валюті			15 900,00		15 900,00	
40	Статутний капітал				40 000,00		40 000,00
63	Розрахунки з постачальниками та підрядниками				1 200,00		1 200,00
631	Розрахунки з вітчизняними постачальниками				1 200,00		1 200,00
64	Розрахунки за податками й платежами			200,00		200,00	
641	Розрахунки за податками			50,00		50,00	
6415	ПДВ			50,00		50,00	
643	Податкові зобов'язання			150,00		150,00	
68	Розрахунки за різними операціями				900,00		900,00
681	Розрахунки за авансами одержаними				900,00		900,00
6811	Розрахунки за авансами одержаними в національній валюті				900,00		900,00
				84 200,00	84 200,00	42 100,00	42 100,00

Pic. 4 — Form the turnover balance sheet



Аналіз субконто Контрагенти (1 Квартал 2003 р.) \*

Стрим

Сформовано 10.09.11 в 04:52:11

Аналіз субконто  
Контрагенти  
за 1 Квартал 2003 р.

Субконто	Сальдо на початок періоду		Обороти за період		Сальдо на кінець періоду	
	Дебет	Кредит	Дебет	Кредит	Дебет	Кредит
Благодетелев				40,000.00		40,000.00
40						
Разом розгорнуте:				40,000.00		40,000.00
Разом:						
Разом розгорнуте кін-ть:						
Разом кін-ть:						
Браль						
643			150.00		150.00	
68				900.00		900.00
681				900.00		900.00
6811				900.00		900.00
Разом розгорнуте:			150.00	900.00	150.00	900.00
Разом:						
Разом розгорнуте кін-ть:						
Разом кін-ть:						
Даваль						
63				1,200.00		1,200.00
631				1,200.00		1,200.00
Разом розгорнуте:						
Разом:				1,200.00		1,200.00
Разом розгорнуте кін-ть:						
Разом кін-ть:						
Разом розгорнуте:					150.00	42,100.00
Разом:			150.00	42,100.00		41,950.00

Pic. 5 — Form a document "Analysis of contractor companies"

In this table, we see two debts. They need to be close, as follows:

- On account of payment to ship five sweaters for 180 days. (Write down the expenditure invoice);
- Transfer funds for the supply of 10 sweaters to 120 UAH (100 20), - write down payment, send it to the bank. When the money will be transferred - to enter the bank statement.

Relevant documents look like.

Sales Invoice see on the picture 6.

Расходная накладная № РН-0000001 от 05.04.03

Покупатель: Браль

Место хран.: НашСклад

Гривня Курс: 1.00000 грн за 1 грн

Вид торговли: Предопла

Заказ: Остатки в зм. 08.0000002 (30.03.03)

Примечание: Поставка в счет предоплаты

0

N	T								
1	Свитер	5.000	150.00	750.00	750.00	150.000	5		
	Партия по умолчанию	шт.	1.000			900.000			

Pic. 6 — Sales Invoice

The parameters of the document:

*The document, PH 0000001 from 05.04.03 (based on RH-0000002). Delivery against payment*

*Storage Location - NashSklad, Contractor Took*

*Sweater 5 pcs. x 150 = 750, the Party of a default VAT 150 UAH., only 900*

Payment order see on the picture 7.

Pic. 7 — Payment order

The parameters of the document:

*Paper PP-0000001 (order OV0000001) payment for the goods*

*Account NashRS*

*Counterparty Daval*

*p / s primary PC, Invoice 631*

*The sum of 1200, VAT 200 (incl.)*

Bank statement see on the picture 8.

Банковская выписка № БВ-0000001 от 08.04.03

Расчетный счет: НашРС Бухгалтерский счет: 311

Примечание:

N	+/-	Счет	Вид НДС	Субконто	Сумма +	Д/Р	Указ. отгр.?	Сумма отгр.
	№ ПП	Вид прихода/расхо...		Заказ	НДС	Субконто Д/Р		НДС отгр.
1	-	631	20 %	Даваль	1200.00	-	Нет	1200.00
1		В связи с ведением хоз.		Остатки взаим. ОВ-0000001	200.00	(Ж 05) Придбання това		200.00

Pic. 8 — Bank statement

The parameters of the document:

*Paper-0000001 from the FW 8.4.03 (based on RH-0000002) to fill in payment system*

*Parameters Buch. Account 311*

*+ / - Score 631 Type 20% VAT View came in connection with the Veda. HD Subki. DAVAL Order of the East. mutual. OB-0000001*

*The amount in 1200, the VAT 200*


*A / P subkonto D / P ZH05*



Following the closure of debts form the turnover balance sheets. Now she vygyalyadit so (pic. 9).



Then enter the chains of documents (pic. 10-15) and view the trial balance for the first half of 2003 (pic. 16).




Стрим						Сформовано 20.06.03 в 04:24:41
<b>Аналіз субконто</b>						
<b>Контрагенти за 01.01.03 - 30.04.03</b>						
Субконто	Сальдо на початок періоду		Обороти за період		Сальдо на кінець періоду	
	Дебет	Кредит	Дебет	Кредит	Дебет	Кредит
Благодетелев						
40				40 000,00		40 000,00
Разом розгорнуте:						40 000,00
Разом:				40 000,00		40 000,00
Разом розгорнуте кіл-ть:						
Разом кіл-ть:						
Покупатели						
36			900,00	900,00		
643			150,00	150,00		
68			900,00	900,00		
Разом розгорнуте:						
Разом:			1 950,00	1 950,00		
Разом розгорнуте кіл-ть:						
Разом кіл-ть:						
Браль						
36			900,00	900,00		
643			150,00	150,00		
68			900,00	900,00		
Разом розгорнуте:						
Разом:			1 950,00	1 950,00		
Разом розгорнуте кіл-ть:						
Разом кіл-ть:						
Постав щики						
63			1 200,00	1 200,00		
Разом розгорнуте:						
Разом:			1 200,00	1 200,00		
Разом розгорнуте кіл-ть:						
Разом кіл-ть:						
Даваль						
63			1 200,00	1 200,00		
Разом розгорнуте:						
Разом:			1 200,00	1 200,00		
Разом розгорнуте кіл-ть:						
Разом кіл-ть:						
Разом розгорнуте:						40 000,00
Разом:			3 150,00	43 150,00		40 000,00


Pic. 9 — Form the turnover balance sheets Bank statement

Договор № ДГ-0000001 от 15.04.03  Номер дог-ра: ДГ-0000001

Контрагент  
Даваль  Вид НДС: 20 % 

Валюта: Гривня  Курс: 1.00000 грн за 1 грн Вид торгівлі: Предоплата 

Параметры договора  
Начало: ..  Окончание: ..  Сумма (с НДС): 10,000.00 

Налоговый учет  
Вид валовых доходов/расходов: (Ж 05) Придбання товарів 

☐ По договору выписываются итоговые налоговые накладные за месяц

☒ Контрагент - плательщик налога на прибыль на общих основаниях

Pic. 10 — The contract (for goods), DG-0000001 15/04/03

**Счет входящий №** CB-0000001 **от** 15.04.03

Поставщик: Контрагент: Даваль Валюта: Гривня  
 Заказ: Без заказа Курс: 1.00000 грн за 1 грн

Что приходует: Запасы Вид торговли: Предоплата Вид НДС: 20 %

Примечание: Счет на поставку товара Номер счета поставщика:

N	ТМЦ	Кол-во	Цена -	Сумма -	НДС
	Ед. К.			Сумма +	
1	Свитер	20.000	100.00	2000.00	400.000
	шт. 1.000				2,400.000
2	Блузка жен.	25.000	25.00	625.00	125.000
	шт. 1.000				750.000
3	Косметический набор	10.000	20.00	200.00	40.000
	шт. 1.000				240.000
4	Сумка жен.	10.000	125.00	1250.00	250.000
	шт. 1.000				1,500.000

Fig. 11 — Cq. input. W-0000001 15/04/03 at 4890.00 USD. including VAT 815.00 USD

**Платежное поручение №** ПП-0000002 **от** 16.04.03

Расчетный счет: НашРС Номер платежки: 2

Платеж: ☐ Оплата налога/отчисления Счет: 631

Контрагент: Даваль Р/счет: Основной р/с

Заказ: Сч. вход. CB-0000001 (15.04.03) Сумма +: 4,890.00 НДС: 815.00

Назначение платежа: Кратко: В т.ч. ПДВ 815,00 грн.  
 Оплата за товар

Fig. 12 — Boards. Order PP-0000002 04/16/03

**Банковская выписка №** БВ-0000002 **от** 17.04.03

Расчетный счет: НашРС Бухгалтерский счет: 311

Примечание: Оплата товара

N	+/-	Счет	Вид НДС	Субконто	Сумма +	Д/Р
	№ ПП	Вид прихода/расх...		Заказ	НДС	Субконто Д/Р
1	-	631	20 %	Даваль	4890.00	-
2		В связи с ведением хоз		Сч. вход. CB-0000001 (15.0	815.00	(Ж.05) Придбання товар

Fig. 13 — The Bank. An extract of BV-0000002 17/04/03

**Стрим**

**Доверенность на получение ТМЦ №** Дов-000001 **от** 19.06.03

Доверенность  
 Серия: MM Номер: 512516

Кому выдана доверенность  
 Сотрудник: Иванов В. А.  
 ФИО сотрудника в дательном падеже:  
 Иванов Вадим Александрович  
 Документ, подтверждающий личность:  
 паспорт Серия: MM  
 Номер: 512945 Дата: 06.06.00  
 Кем выдан: ОВД Киевского р-на

Примечание:

Контрагент  
 Даваль

На получение ценностей по документу  
 счету-фактуре № от 15.04.03

Что приходует: Запасы

Срок действия доверенности: 29.06.03

N	ТМЦ	Ед.	Кол-во
1	Свитер	шт.	20.000
2	Блузка жен.	шт.	25.000
3	Косметический набор	шт.	10.000
4	Сумка жен.	шт.	10.000

OK Закреть Печать

Pic. 14 — The power of attorney Dov 000,001 06/19/03

Основные | Дополнительные

**Стрим**

**Приходная накладная (акт) №** ПН-0000002 **от** 19.06.03

Поставщик  
 Вид поставщика: Отечественный поставщик Контрагент: Даваль  
 Валюта: Гривня Курс: 1.00000 грн за 1 грн Заказ: Сч. вход. СВ-0000001 (15.04.03)

Место хранения: НашСклад Что приходует: Запасы

Примечание: Вид торговли: Предоплата

N	ТМЦ		Кол-во	Цена -	Сумма -	НДС	Остаток
	Ед.	К.			Сумма +		
1	Свитер		20.000	100.00	2000.00	400.000	25
	шт.	1.000				2.400.000	
2	Блузка жен.		25.000	25.00	625.00	125.000	25
	шт.	1.000				750.000	
3	Косметический набор		10.000	20.00	200.00	40.000	10
	шт.	1.000				240.000	

Итого грн 4075.00 Итого НДС 815.00  
 Всего грн 4890.00

OK Закреть Печать Подбор

Pic. 15 — Purchase Invoice PN-0000002 06/19/03

Оборотно-сальдова відомість		за 1 Півріччя 2003 р.		Сформована 20.06.03 в 03:52:56			
Рахунок		Сальдо на початок періоду		Обороти за період		Сальдо на кінець періоду	
Код	Назва	Дебет	Кредит	Дебет	Кредит	Дебет	Кредит
0	Допоміжний рахунок			42,100.00	42,100.00		
10	Основні засоби			25,000.00		25,000.00	
105	Транспортні засоби			25,000.00		25,000.00	
28	Товари			5,075.00	500.00	4,575.00	
281	Товари на складі			5,075.00	500.00	4,575.00	
31	Рахунки в банках			15,900.00	6,090.00	9,810.00	
311	Поточні рахунки в національній валюті			15,900.00	6,090.00	9,810.00	
36	Розрахунки з покупцями та замовниками			900.00	900.00		
361	Розрахунки з вітчизняними покупцями			900.00	900.00		
37	Розрахунки з різними дебіторами			4,890.00	4,890.00		
371	Розрахунки за виданими авансами			4,890.00	4,890.00		
3711	Розрахунки за виданими авансами (в національній валюті)			4,890.00	4,890.00		
40	Статутний капітал				40,000.00		40,000.00
63	Розрахунки з постачальниками та підрядниками			6,090.00	6,090.00		
631	Розрахунки з вітчизняними постачальниками			6,090.00	6,090.00		
64	Розрахунки за податками й платежами			1,830.00	965.00	865.00	
641	Розрахунки за податками			865.00		865.00	
6415	ПДВ			865.00		865.00	
643	Податкові зобов'язання			150.00	150.00		
644	Податковий кредит			815.00	815.00		
6441	Податковий кредит			815.00	815.00		
68	Розрахунки за різними операціями			900.00	900.00		
681	Розрахунки за авансами одержаними			900.00	900.00		
6811	Розрахунки за авансами одержаними в національній валюті			900.00	900.00		
70	Доходи від реалізації			150.00	900.00		750.00
702	Дохід від реалізації товарів			150.00	900.00		750.00
90	Собівартість реалізації			500.00		500.00	
902	Собівартість реалізованих товарів			500.00		500.00	
BP	Валові витрати			4,075.00	4,075.00		
				103,335.00	103,335.00	40,750.00	40,750.00

Pic. 16 — Turnover balance sheet for the 1st half 2003 20.06.03 Formed in 3:52:56

## **Salary. Entering residues**

**WARNING!** In the configuration of 2.51 or more to work with the documents needed to adjust the salary guide "Taxes and Deductions", introducing the inflation indices for each month until the current one. In addition, the data should be corrected to fit the limits of accrual rates and the periodic parameters of these values.

A. Form a reference to employees.

- Pay special attention to filling in the fields
- Date of admission
- Data on the s / n
- Benefits (5 minimum = 4, 10 min. = 9, etc.)
- Number of children
- Disabled, a union member
- Type of costs
- Type of activity
- Cost Account specified only under the condition that the account used in the calculation of Class 9
- Monitor periodic details

B. Enter the remnants of the salary. The document "Calculation of s / n")

The main parameters of the document

- the type of payment ("The introduction of residues")
- payment of labor (661)
- number of working days (sometimes it is necessary to calculate them manually).

## **Salary. Charge**

First, we translate from the bank to the cashier DS.

Payroll - document, "Calculation of s / n", 08/04/03 (pic. 17)

- Open the document
- Click "Complete"
- Type of payment - Advance
- Account OT - 661



Основные

Стрим

Начисление з/п № НЗП-000001 от 04.08.03

Основные параметры

Вид выплаты: Аванс

Счет оплаты труда: 661

Количество рабочих дней: 22

Расчетный параметр

Среднесписочная численность сотрудников: 0.00

Примечание:

N	Сотрудник	К выплате
1	Карпенко Н. Ю.	500.00
2	Иванов В. А.	500.00

Итого начислено: 0.00  
Итого удержано: 0.00  
Итого к выплате: 1000.00

OK Провести Заполнить Рассчитать > Печать

Рис. 17 — Salary. Charge

### Payment of wages

- Enter the document, indicate the type of payment (advance payment), enter the period for which the charge is satisfied.
- Complete Press.
- Conduct (рис. 18).

Стрим

Выплата заработной платы № ВЗП-000001 от 05.08.03

Вид выплаты: Аванс

Период: 01.08.03 Август 2003 г.

Процент выплаты: 100

Касса: НашаКасса

Счет оплаты труда: 661

Прим.:

N	Сотрудник	Сумма
1	Карпенко Н. Ю.	500.00
2	Иванов В. А.	500.00

Итого 1000.00

OK Записать Закрывать Заполнить > Печать

Рис. 18 — Payment of wages

Payment of money orders or provide supplies one warrant (subject to a constant).

The screenshot shows a software window titled 'Расходный ордер' (Debit slip). It has two tabs: 'Основные' (Main) and 'Дополнительно' (Additional). The 'Основные' tab is active. The form contains the following fields and controls:

- Стрим** (Stream) button.
- Расходный ордер №** (Debit slip No.): PKO-000001
- от** (from): 05.08.03
- Вид операции:** (Operation type): Прочие операции (Other operations). There is a checkbox for 'Только зарегистрировать' (Only register).
- Касса, сумма:** (Cash, sum): НашаКасса (Our Cash).
- Номер PKO:** (PKO number): 6
- Сумма:** (Sum): 500.00 грн (Ukrainian hryvnia). **НДС:** (VAT): 0.00.
- Аналитика:** (Analytics) section with:
  - Счет:** (Account): 661
  - Вид НДС:** (VAT type): Без НДС (Without VAT)
  - Субконто:** (Sub-account): Иванов В. А.
  - Заказ:** (Order): 01.08.03
- Реквизиты ордера:** (Order details) section with:
  - Основание:** (Basis):
  - Приложение:** (Attachment):
  - По док-ту:** (By document): Паспорт: серия MM номер 512945 видани (Passport: series MM number 512945 issued)
  - Кассир:** (Cashier):
- Примечание:** (Remarks):
- Buttons at the bottom: **OK**, **Закреть** (Close), **Печать** (Print).

Pic. 19 — Debit slip

## Calculation of main salary

On the "Advanced" to indicate:

1. Gross expenditure on wages
  - (ZH16 Wages). Location: Gross revenues and expenses \ expenses Gross \ ZH16 Wages
  - Pension (ZH21 - Liabilities. Pension and Social Insurance). Location: there \ ZH21
  - Other - (19 taxes). Gross revenues and expenses \ ZH19 Podatki
2. of municipal tax
  - bill of costs - 84 (INSHI operatsiyni vitrati)
  - Type of expenses - Taxes and Liabilities. payments (Administrative folder)
  - Type of activity - primary or general
3. Fill in the Press
4. Click Calculate
5. Click Print
6. Click OK, and Conduct (pic. 20).

Начисление заработной платы - НЗП-000002

Основные | Дополнительно

**Стрим**

Начисление з/п № НЗП-000002 от 22.08.03

Основные параметры:

Вид выплаты: Основная з/п

Счет оплаты труда: 661

Количество рабочих дней: 22

Расчетный параметр:

Среднесписочная численность сотрудников: 2.00

Примечание:

N	?	Сотрудник	Дн.	По окладу Отпускн.	Больн. с/с Обл. МП	Больн. пре... Необл. МП	Начислено
1		Карпенко Н. Ю.	22	1000.00			1000.00
2		Иванов В. А.	22	1000.00			1000.00

Итого начислено: 2000.00  
Итого удержано: 431.10  
Итого к выплате: 1568.90

OK Провести Заполнить Рассчитать > Печать >

Pic. 20 — Calculation of main salary

### Payment of main salary

- Call the document, put the monthly payroll. If the charge on 25.12.2002, the payment for the period 12/28/2002 12/01/2002 (December)
- Enter the type of payment - DOS. Salary
- Cash - Ref. Cash
- Percentage of payments
- Account OT - 661
- You can click Fill, and then conduct (pic. 21).

**Стрим**

Выплата заработной платы № ВЗП-000002 от 23.08.03

Вид выплаты: Основная з/п

Период: 01.08.03 Август 2003 г.

Процент выплаты: 100

Касса: НашаКасса

Счет оплаты труда: 661

Прим.:

N	Сотрудник	Сумма
1	Иванов В. А.	284.45
2	Карпенко Н. Ю.	284.45

Итого 568.90

OK Записать Закрыть Заполнить Печать

Pic. 21 — Payment of main salary

## Payments to the Budget

- The reports take the SALT during the quarter
- Enjoying account 64.11, 64.14, 651 PF, 651.1 limit, the limit of 651.2, 652, 653, 656 ... and drag in the bank statement.
- All entries to specify with a parameter without VAT, in column D / P put 0 (no income, no vitrata), be sure to enter the wiring for each individual analysis.
- To view the analyst must: call the WWS, view credit balances 64.xxx, double-click call turnover balance sheet account, enter the wiring separately for each type of intelligence (Pic. 22, 23).

Рахунок		Сальдо на початок періоду		Обороти за період		Сальдо на кінець періоду	
Код	Назва	Дебет	Кредит	Дебет	Кредит	Дебет	Кредит
641	Розрахунки за податками			41 311,42	1 328,32	39 983,10	
6411	Прибутковий податок				1 111,52		1 111,52
6412	Акцизний збір			210,00	210,00		
6414	Місцеві податки				6,80		6,80
6415	ПДВ			41 101,42		41 101,42	
642	Розрахунки за обов'язковими платежами			390,00	390,00		
6426	Розрахунки по інших обов'язкових платежах			390,00	390,00		
643	Податкові зобов'язання			600,00	600,00		
644	Податковий кредит			-210,00	-310,00	100,00	
6441	Податковий кредит			-210,00	-310,00	100,00	
65	Розрахунки за страхуванням			165,00	2 135,19		1 970,19
651	За пенсійним забезпеченням			165,00	1 798,10		1 633,10
652	За соціальним страхуванням				143,73		143,73
653	За страхуванням на випадок безробіття				144,30		144,30
656	За страхуванням від нещасних випадків				49,06		49,06
66	Розрахунки з оплати праці			5 210,00	5 275,00		65,00

Pic. 22 — Turnover balance sheet

**Стрим**

**Банковская выписка №**  **от**

Расчетный счет:   Бухгалтерский счет:

Примечание:

N	+/-	Счет	Вид НДС	Субконто	Сумма +	Д/Р
	№ ПП	Вид прихода/расх...		Заказ	НДС	Субконто Д/Р
1	-	6411	Без НДС		371.10	0
		Прочий расход				
2	-	651	Без НДС	2 предел	40.00	0
		Прочий расход				
3	-	651	Без НДС	Пенсионный с фонда з/п	640.00	0
		Прочий расход				

Рис. 23 — The bank statement

## Chain of documents

Make yourself a chain of documents:

### 1. Purchase

- With the advance

*Score input. - PP - Statement of the bank - Dover. - RN - Record book acquisitions.*

- Discounts

*Statement of the bank (with a minus, from 631)*

### 2. Sale

*Contract-Invoice-Supplies. Waybill - SDS-tax. invoice (payment by cash, sales discounts)*

*Return Waybill - Perezachet-barter (the selection of orders) - CSC - Pril.2 to HH.*

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*Навчальне видання*

**КАРПЕНКО** Микола Юрійович  
**УФІМЦЕВА** Вікторія Борисівна  
**СЕНЧУК** Тетяна Сергіївна

**МЕТОДИЧНІ ВКАЗІВКИ**  
до лабораторних робіт  
з дисципліни

**«1С БУХГАЛТЕРІЯ»**

*(для студентів 4 курсу денної форми навчання  
та 5 курсу заочної форми навчання  
спеціальності 6.030509 – «Облік і аудит»)*

*(англійською мовою)*

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